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removing said conductor film form said surface of said first interlayer insulating film through chemical etching and forming conductor plugs from said conductor film filled in said openings; [and]

leveling the surface of said first interlayer insulating film from which said conductor film has been removed until the surface of said first interlayer insulating film becomes flush with the surface of said conductor plugs by chemical-and-mechanical polishing;

forming a second interlayer insulating film on said first interlayer insulating film having said conductor plugs formed therein;

forming a wiring pattern on said second interlayer insulating film;

forming a third interlayer insulating film on said second interlayer insulating film so as to cover said wiring pattern; and

forming a plurality of openings so as to penetrate said second and third interlayer insulating films respectively to said conductor plugs; and

forming a plurality of interconnect conductors in said openings so as to be electrically connected to each of said conductor plugs.

Please cancel claims 10 and 13.

## **REMARKS**

Claims 9 and 11 through 12 are pending in this application. Claim 9 has been amended by incorporating the limitations of claim 10 therein, and claims 10 and 13